

REGISTERED CHARITY NUMBER: 1043580

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
International Islamic Link

Three Leaves
Chartered Certified Accountants
2 Manor House Lane
Datchet
Slough
Berkshire
SL3 9EB

International Islamic Link

Contents of the Financial Statements
for the Year Ended 31 March 2022

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is governed by the constitution adopted on the 31st of December 1994. This was registered by the Charity Commission of England and Wales on the 24th of January 1995.

The aims and objectives of the charity are as follows:

To promote the Religion of Islam, to relieve poverty and to advance the education of the public in the United Kingdom and overseas.

To publish, produce and to assist in the publication, production and distribution of books, literature, periodicals, journals, booklets, posters, pamphlets, films, slides and audio/visuals aids and any such other required from time to time.

To hold lectures, conferences, meetings, seminars, conventions and discussions.

To establish and assist in the establishment of any religious and secular educational and religious institutions, like libraries, study room, centres, classes, workshops and any other such institutions as appropriate.

To provide for needy students and other, grants, loans and any other assistance whatsoever, for the furtherance of the above stated aims.

Significant activities

The Trustees are pleased to report that the Charity has built excellent relationships with other religious and community centres in the area.

The Charity is in regular dialogue with the Police Ward to ensure activities do not unduly impact the neighbourhood and to keep abreast of local community matters.

The Trustees are very grateful to the public and institutions who have been generous in providing moral and financial support.

Public Benefit

The Trustees are pleased to report that the Charity has built excellent relationships with other religious and community centres in the area.

The Charity is in regular dialogue with the Police Ward to ensure activities do not unduly impact the neighbourhood and to keep abreast of local community matters.

The Trustees are very grateful to the public and institutions who have been generous in providing moral and financial support.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Donations are raised through contacts the trustees have with potential donors and the public.

International Islamic Link

Report of the Trustees
for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Following the Covid19 pandemic and lockdown restrictions, 2022 has been our first year where people started attending the mosque on a regular basis. We continued to follow the post pandemic regulations including masks, social distancing etc. Our main achievement during this challenging year was to be able to help those in need in our community despite the pandemic and the risks to health.

During the year, we arranged a variety of religious talks and training programs for the benefit of the local community.

Also this year, we purchased a local property for £802,306 as part of our expansion and mosque building plan. The addition of this property can be seen under the assets section of note 9. The purchase was made by utilising surplus funds, raising donations for mosque and with the help of Qarde hasana (Interest free Loan) from people in our community. As of the reporting to date, most of the Qarde hasana has been paid and the mosque has surplus reserves to pay the remaining amount.

FINANCIAL REVIEW

Financial position

The trustees consider the performance of the charity to be satisfactory.

Donations from the public and cash raised from fund raising events continue to be the source of the Charity's general fund to meet on-going and future projects and activities. Sound financial management and generous support of volunteers continues to be the cornerstone of the charity. We utilise the Xero accounting software in the organisation to keep our accounting records up to date.

FUTURE PLANS

The Trustees look forward to another year of activity with a focus on educational activity for adults and children.

With a view to grow secular courses offered by the Charity which improves the educational standing of the community in general and in line with its long term strategy the Charity continues to build its reserves and is planning to develop a purpose built centre better suited to deliver all its activities and objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The trustees' annual report was approved on 08-12-2022 and signed on behalf of the board of trustees by:

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1043580

Principal address

Babul Murad Centre
852-858 Harrow Road
Sudbury
Middlesex
HA0 2PX

International Islamic Link

Report of the Trustees
for the Year Ended 31 March 2022

Trustees

Mr S Z Razavi
Dr F M H Abbas
Mr S A Mehdi
Mr H W Syed
Mr S S Razavi
Mr S Hussain
Mr S G Askari
Mr S V Hussain
Mrs S I F Mohamed
Mr M M Hasan

Independent Examiner

Three Leaves
Chartered Certified Accountants
2 Manor House Lane
Datchet
Slough
Berkshire
SL3 9EB

Approved by order of the board of trustees on 16/01/2023 and signed on its behalf by:



.....
Mr S Z Razavi - Trustee

Independent Examiner's Report to the Trustees of
International Islamic Link

Independent examiner's report to the trustees of International Islamic Link

I report to the charity trustees on my examination of the accounts of International Islamic Link (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Imtiaz Khan
ACCA
Three Leaves
Chartered Certified Accountants
2 Manor House Lane
Datchet
Slough
Berkshire
SL3 9EB

Date:19.01.2023

International Islamic Link

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	647,452	8,782	656,234	215,927
Charitable activities					
CJRS	4	16,599	-	16,599	40,200
Investment income	3	52,413	-	52,413	40,950
Total		<u>716,464</u>	<u>8,782</u>	<u>725,246</u>	<u>297,077</u>
EXPENDITURE ON					
Raising funds	5	38,007	8,782	46,789	74,043
Charitable activities					
Charitable activities	6	173,102	-	173,102	1,600
Other		-	-	-	104,163
Total		<u>211,109</u>	<u>8,782</u>	<u>219,891</u>	<u>179,806</u>
NET INCOME		<u>505,355</u>	<u>-</u>	<u>505,355</u>	<u>117,271</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,370,011</u>	<u>-</u>	<u>1,370,011</u>	<u>1,252,740</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,875,366</u></u>	<u><u>-</u></u>	<u><u>1,875,366</u></u>	<u><u>1,370,011</u></u>

The notes form part of these financial statements

International Islamic Link

Balance Sheet
31 March 2022

	Notes	31.3.22 £	31.3.21 £
FIXED ASSETS			
Tangible assets	10	2,848,094	2,045,922
CURRENT ASSETS			
Debtors	11	33,782	30,238
Cash at bank and in hand		126,156	223,540
		<u>159,938</u>	<u>253,778</u>
CREDITORS			
Amounts falling due within one year	12	(261,974)	(2,440)
		<u>(102,036)</u>	<u>251,338</u>
NET CURRENT ASSETS			
		<u>2,746,058</u>	<u>2,297,260</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	13	(870,692)	(927,249)
		<u>1,875,366</u>	<u>1,370,011</u>
NET ASSETS			
FUNDS	17		
Unrestricted funds		1,875,366	678,897
Restricted funds		-	691,114
		<u>1,875,366</u>	<u>1,370,011</u>
TOTAL FUNDS			
		<u>1,875,366</u>	<u>1,370,011</u>

The financial statements were approved by the Board of Trustees and authorised for issue on16.10.2023..... and were signed on its behalf by:


.....
Mr S Z Razavi - Trustee


.....
Mr S A Mehdi - Trustee

The notes form part of these financial statements

International Islamic Link

Cash Flow Statement

for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	577,006	137,039
Interest paid		(65,540)	(22,419)
Net cash provided by operating activities		<u>511,466</u>	<u>114,620</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(802,306)	(715)
Interest received		13	8
Net cash used in investing activities		<u>(802,293)</u>	<u>(707)</u>
Cash flows from financing activities			
New loans in year		250,000	8,054
Loan repayments in year		(56,557)	-
Net cash provided by financing activities		<u>193,443</u>	<u>8,054</u>
Change in cash and cash equivalents in the reporting period			
		(97,384)	121,967
Cash and cash equivalents at the beginning of the reporting period			
		<u>223,540</u>	<u>101,573</u>
Cash and cash equivalents at the end of the reporting period			
		<u><u>126,156</u></u>	<u><u>223,540</u></u>

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
		31.3.22	31.3.21
		£	£
Net income for the reporting period (as per the Statement of Financial Activities)		505,355	117,271
Adjustments for:			
Depreciation charges		134	179
Interest received		(13)	(8)
Interest paid		65,540	22,419
Increase/(decrease) in creditors		5,990	(2,822)
Net cash provided by operations		<u>577,006</u>	<u>137,039</u>
2. ANALYSIS OF CHANGES IN NET DEBT			
	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	223,540	(97,384)	126,156
	<u>223,540</u>	<u>(97,384)</u>	<u>126,156</u>
Debt			
Debts falling due within 1 year	-	(250,000)	(250,000)
Debts falling due after 1 year	(927,249)	56,557	(870,692)
	<u>(927,249)</u>	<u>(193,443)</u>	<u>(1,120,692)</u>
Total	<u>(703,709)</u>	<u>(290,827)</u>	<u>(994,536)</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	656,234	191,601
Gift aid	-	24,326
	<u>656,234</u>	<u>215,927</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Investment income	52,400	40,942
Deposit account interest	13	8
	<u>52,413</u>	<u>40,950</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Grants	16,599	40,200
	<u>16,599</u>	<u>40,200</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
CJRS	16,599	40,200
	<u>16,599</u>	<u>40,200</u>

5. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Religious events (Nyaz) costs	22,453	3,422
Donations to others	935	19,228
Scholar's fees & expenses	13,419	12,315
	<u>36,807</u>	<u>34,965</u>

Investment management costs

	31.3.22	31.3.21
	£	£
Legal & professional fees	4,700	-
Repairs & maintenance	2,762	39,078
Planing & architect fee	2,520	-
	<u>9,982</u>	<u>39,078</u>

Aggregate amounts	<u>46,789</u>	<u>74,043</u>
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. CHARITABLE ACTIVITIES COSTS

Charitable activities	Support costs (see note 7) £ <u>173,102</u>
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7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>29,370</u>	<u>67,952</u>	<u>75,780</u>	<u>173,102</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	196,699	19,228	215,927
Charitable activities			
CJRS	40,200	-	40,200
Investment income	40,950	-	40,950
Total	<u>277,849</u>	<u>19,228</u>	<u>297,077</u>
EXPENDITURE ON			
Raising funds	54,815	19,228	74,043
Charitable activities			
Charitable activities	1,600	-	1,600
Other	104,163	-	104,163
Total	<u>160,578</u>	<u>19,228</u>	<u>179,806</u>
NET INCOME	<u>117,271</u>	<u>-</u>	<u>117,271</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	561,626	691,114	1,252,740

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	678,897	691,114	1,370,011

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021	2,045,386	4,508	9,452	2,059,346
Additions	802,306	-	-	802,306
At 31 March 2022	2,847,692	4,508	9,452	2,861,652
DEPRECIATION				
At 1 April 2021	-	4,508	8,916	13,424
Charge for year	-	-	134	134
At 31 March 2022	-	4,508	9,050	13,558
NET BOOK VALUE				
At 31 March 2022	2,847,692	-	402	2,848,094
At 31 March 2021	2,045,386	-	536	2,045,922

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other debtors	33,782	30,238

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other loans (see note 14)	250,000	-
Other creditors	6,534	-
Accruals and deferred income	5,440	2,440
	261,974	2,440

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22	31.3.21
	£	£
Bank loans (see note 14)	870,692	927,249
	<u>870,692</u>	<u>927,249</u>

14. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand: Qarde hasana (int free loan)	250,000	-
	<u>250,000</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments: Bank loans more 5 yr by instal	870,692	927,249

15. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.22	31.3.21
	£	£
Bank loans	870,692	927,249
	<u>870,692</u>	<u>927,249</u>

Bank loans are secured via mortgage charge on the property.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

17. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,370,011	505,355	1,875,366
	<u>1,370,011</u>	<u>505,355</u>	<u>1,875,366</u>
TOTAL FUNDS	<u>1,370,011</u>	<u>505,355</u>	<u>1,875,366</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	716,464	(211,109)	505,355
Restricted funds			
Restricted donations	8,782	(8,782)	-
	<u>725,246</u>	<u>(219,891)</u>	<u>505,355</u>
TOTAL FUNDS	<u>725,246</u>	<u>(219,891)</u>	<u>505,355</u>

17. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	561,626	117,271	678,897
Restricted funds			
Investment income	691,114	-	691,114
TOTAL FUNDS	<u>1,252,740</u>	<u>117,271</u>	<u>1,370,011</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	277,849	(160,578)	117,271
Restricted funds			
Restricted donations	19,228	(19,228)	-
TOTAL FUNDS	<u>297,077</u>	<u>(179,806)</u>	<u>117,271</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	561,626	622,626	1,184,252
Restricted funds			
Investment income	691,114	-	691,114
TOTAL FUNDS	<u>1,252,740</u>	<u>622,626</u>	<u>1,875,366</u>

International Islamic Link

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	994,313	(371,687)	622,626
Restricted funds			
Restricted donations	28,010	(28,010)	-
TOTAL FUNDS	<u>1,022,323</u>	<u>(399,697)</u>	<u>622,626</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

International Islamic Link

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	656,234	191,601
Gift aid	-	24,326
	<hr/>	<hr/>
	656,234	215,927
Investment income		
Investment income	52,400	40,942
Deposit account interest	13	8
	<hr/>	<hr/>
	52,413	40,950
Charitable activities		
Grants	16,599	40,200
	<hr/>	<hr/>
Total incoming resources	725,246	297,077
EXPENDITURE		
Raising donations and legacies		
Religious events (Nyaz) costs	22,453	3,422
Donations to others	935	19,228
Scholar's fees & expenses	13,419	12,315
	<hr/>	<hr/>
	36,807	34,965
Investment management costs		
Legal & professional fees	4,700	-
Repairs & maintenance	2,762	39,078
Planing & architect fee	2,520	-
	<hr/>	<hr/>
	9,982	39,078
Support costs		
Management		
Rates and water	8,010	5,179
Insurance	4,069	5,049
Light and heat	11,455	9,447
Telephone & internet	2,096	2,081
Postage and stationery	154	1,088
Advertising	-	1,600
Sundries	57	379
Computer expenses	530	678
Premises cleaning & upkeep	2,858	1,806
Travel costs	7	357
Depn of fixtures & fittings	134	179
	<hr/>	<hr/>
	29,370	27,843

This page does not form part of the statutory financial statements

International Islamic Link

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
Management		
Finance		
Bank charges	2,412	2,320
Bank interest	65,540	22,419
	<u>67,952</u>	<u>24,739</u>
Governance costs		
Staff salaries	40,014	37,946
Accountancy fees	6,966	3,268
Legal & professional fees	28,800	11,967
	<u>75,780</u>	<u>53,181</u>
Total resources expended	<u>219,891</u>	<u>179,806</u>
Net income	<u>505,355</u>	<u>117,271</u>

This page does not form part of the statutory financial statements